

# Instructions for completing APFRS forms

Contact Information: [SAccounting@mt.gov](mailto:SAccounting@mt.gov) or 406.444.4681

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## General Notes

- Requests generally take 48 hours for processing (outside of OBPP’s processing time for non-budgeted accounts or funds)
  - Any urgent/time sensitive matters should be communicated at the time of the request
- All required fields must be completed in order for a form to be processed
  - Signature: if the email authorization box is checked, the email used to send the request will be considered the signature; otherwise, the form must be signed by an authorized individual
- All forms should be submitted to the APFRS helpdesk ([SAccounting@mt.gov](mailto:SAccounting@mt.gov)) for processing
- All business unit, fund and account forms: the effective date must be July 1<sup>st</sup> of the current fiscal year; special attention should be used during the FYE cutoff period to ensure that the business unit/account/fund will become active/inactive/modified in the appropriate period

## 111 – Agency General Ledger Business Unit

- Inactivation requests: due to the association of historical data, business units cannot be inactivated

## 112 – Accounts Receivable, Accounts Payable, or Purchasing Business Unit

- Inactivation requests: due to the association of historical data, business units (BUs) cannot be inactivated; however, access to BUs can be withheld through the agency’s securities officers

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### 121 – Fund Code

- The fields must be completed as directed by the selection made in Field 3
- Field 3: funds cannot be inactivated if the fund has any “In Service” assets, or if any of the trial balances (for Actuals, Entitywide and A\_Accrual ledgers) for the current and prior year show any activity
- Field 5: this can be the fund type prefix (such as “03xxx” for a federal special revenue fund), or can list the full fund number the agency would like to use (such as “03402”); fund number requests are subject to availability
- Field 7:
  - Governmental funds: indicate the closing designation that is appropriate for this fund; additional information can be found in MOM Policy 311 – Fund Equity
    - Although rare, it is possible for certain funds to have a split designation
      - Example: \$50,000 of a fund’s equity is Nonspendable, while the remaining amount is Restricted
      - Contact the helpdesk directly to discuss such situations
    - Federal Special Revenue funds: the closing designation must be *Restricted*
  - Proprietary funds:
    - Internal Service funds: all such funds are designated as *Unrestricted*
    - Enterprise funds: either a *Restricted* or *Unrestricted* designation must be selected
- Field 9: for requests to establish federal special revenue funds, indicate the federal agency from which the funds will be received
- Field 10:
  - MOM Policy 302 – Governmental Accounting Overview can be reviewed to determine which funds may be non-budgeted
  - SAB works with OBPP for all non-budgeted fund requests
  - It can save time to discuss the request with the agency’s [budget contact](#) before the form is submitted to SAB; these requests can be denied by OBPP




### 131 – Balance Sheet Account Code

- Field 9:
  - System maintained accounts must be processed by the State Accounting Bureau
  - Such requests are sent to the SAB helpdesk ([SAccounting@mt.gov](mailto:SAccounting@mt.gov))

### 132 – Revenue Account Code

- Establishments:
  - Existing accounts should be reviewed to ensure there isn’t already an account that will suffice
  - Accounts can be searched by full/partial name or number, and/or by account type (R – Revenues; E – Expenditures; N – Non-Budgeted Revenues/Expenses)
  - Go to Set Up Financials/Supply Chain > Common Definitions > Design ChartFields > Define Values > ChartField Values – Account
    - Example: non-budgeted revenue accounts including the word “tax” can be searched for using the below criteria

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|               |               |       |                                                                                     |
|---------------|---------------|-------|-------------------------------------------------------------------------------------|
| SetID:        | = ▼           | STATE |  |
| Account:      | begins with ▼ | 5     |  |
| Description:  | contains ▼    | tax   |                                                                                     |
| Account Type: | begins with ▼ | N     |  |

- Modifications:
  - Changes to existing accounts will be discussed with all agencies that have used the account in the current or prior fiscal year
  - It can save time to discuss a prospective change with all of the users before the form is submitted to SAB
- Field 9:
  - System maintained accounts must be processed by the State Accounting Bureau
  - Such requests are sent to the SAB helpdesk ([SAccounting@mt.gov](mailto:SAccounting@mt.gov))

### 133 – Expenditure/Expense Account Code

- See notes for Form 132, previously

### 134 – Statistics Account Code

- Generally used only by DPHHS

### DA-105 – Request to Maintain a Non-Treasury Cash Account

- All fields (1-6) must be completed by the agency
- Field 4: Indicate the type of account being modified
  - Common accounts are 1101 – Cash Change Funds, 1102 – Imprest Cash Funds and 1103 – Revolving Cash Funds
- Field 5: The document number is an AP voucher for increases, or an AR deposit for decreases (except for MUS)
  - These entries must be budget checked by the State Accounting Bureau ([SAccounting@mt.gov](mailto:SAccounting@mt.gov)) prior to approval
  - Once approved by SAB, the agency can then approve the voucher/deposit
  - The resulting ACC/ARD journal must then be posted by SAB

### DA-120 – Inter-entity Loan Authorization

- All fields (1-6) must be completed by the agency
- Field 1: The questions must be answered as applicable
- Field 4: The repayment date must be included
- Field 5: The journal number for the transaction must be included
  - Verify that the correct account codes are used
  - Short-term loans (maturity  $\leq$  one year) use accounts 1501 – Inter-Entity Loans Receivable and 2102 – Loans Payable
  - Long-term loans (maturity is  $>$  1 year) use accounts 1903 – Advances To Other Funds and 2202 – Advances From Other Funds

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### Fund Equity Transactions

- Fund closures:
  - Fund closures are not completed with fund equity transactions
  - For instances in which one fund's remaining cash and equity need to be closed into another fund, the transaction is completed with a non-capitalized asset residual equity transfer (covered in MOM Policy 345 – Interfund Activities)
- Field 2:
  - Prior Period Adjustment (PPA) options
    - The equity account used must agree with the ledger the journal is recorded in and that fund's closing designation
      - Example: an adjustment in the Actuals Ledger for the General Fund must be made to account 4140 – Fund Balance—Unassigned, while a General Fund adjustment in the Entitywide Ledger must be made to account 4101 – Net Position—Unrestricted
    - The underlying transaction must have occurred two or more years prior to the current fiscal year; examples:
      - An adjustment is needed in FY17 for a transaction that took place in FY15: an equity account is used
      - An adjustment is needed in FY17 for a transaction that took place in FY16: an equity account is not needed; instead use the appropriate revenue/expense account along with a 2016 program year
  - PPA – Correction of Error: this option should be used for all PPAs involving an error in the underlying transaction
  - PPA – Other: this option should only be used for instances when the prior period adjustment is not a result of an error made in the underlying transaction
    - Example: a refund is received two years after an expense was recorded
  - Equity Reclassification: this option is to be used only for changing a fund's closing designation from one account to another; Form 121 – Fund Code (indicating the designation change) must accompany these requests
    - Example: a SSR fund has historically closed to 4130 – Fund Balance—Committed; however, upon further review the agency determined it must close to 4125 – Fund Balance—Restricted
    - Governmental funds only: for changes to/from 4125 – Fund Balance—Restricted, the Entitywide Ledger should also be reviewed as any Net Position balance must be moved to/from 4101 – Net Position—Unrestricted and 4201 – Net Position—Restricted
      - The fund balance and the net position requests should be submitted to SAB simultaneously
  - Fiscal Year-End Adjustment: this option is to be used only for inventory adjustments (covered in MOM Policy 335 – Capital Assets) or prepaid asset adjustments (covered in MOM Policy 375 – Fiscal Year-End)
    - Inventory: these balances are adjusted against the fund's inventory account balances; at FYE, the total of all inventory asset accounts (debit balances) must equal the credit balance in account 4121 – [Nonspendable] Fund Balance—Inventory
    - Prepaid assets: these balances are adjusted against the fund's closing designation account; at FYE, the total of all prepaid asset accounts (debit

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balances) must equal the credit balance in account 4122 – [Nonspendable] Fund Balance—Prepays

- At the agency's option, these entries can be trued-up each year, or can be reversed after FYE and re-established the following FYE
- Field 5:
  - This is the equity account that the fund closes into; examples:
    - The General Fund (01100) closes to 4140 – Unassigned Fund Balance
    - All Internal Service funds close to 4101 – Net Position—Unrestricted
- Field 9:
  - Expenditure corrections: if the underlying transaction relates to an expenditure/expense account, indicate whether sufficient authority existed at the time the transaction took place
  - Revenue corrections: *NA – revenue correction* is an appropriate response
- Field 11: this field must be completed for either type of PPA; if the original document is not known, *Unknown* is an appropriate response